**Subject No. 5. Octroi.**

*Summary of discussion.*—Octroi is now levied in some Municipalities only. Merchants in these Municipalities are thus at a disadvantage compared with merchants trading in places where the tax does not exist. Articles on which duty is paid in one place are often not sold there, but have to be taken for sale elsewhere.

*Messrs. Nanjunda Rao (Landholder and R. M. from Davangere Taluk) and Sadasiva Rao (Pleader and R. M. from Dodballapur Municipality).*—It might be extended to all Municipalities, but not throughout the Province.

*Mr. Rangaiengar (Landholder and R. M. from Krishnarajpet Taluk).*—Yes, but at different rates according to the circumstances of each Municipality.

*The Rev. Mr. Rees (Wesleyan Missionary and R. M. from Tumkur Municipality).*—Octroi on country cloth in addition to Loom tax is unjust.

*Messrs. Rangaiengar (Landholder and Contractor and R. M. from Heggaddevankote Taluk) and Nandagudi Ramanna (Landholder and R. M. from Bangalore District Local Fund Board).*—Better have it throughout the Province as before or nowhere at all.

*Mr. Hafizullakhan (Hakim and R. M. from Bangalore City Municipality).*—Properly speaking Octroi should be levied at places of consumption only all over the country.

*Dewan's reply.*—What existed throughout the Province at one time was Sayer, which is quite different from Octroi or Town duty and should not be confounded with it. For funds required for local Municipal purposes a tax is levied on selected articles of consumption, and this is Octroi, whereas, Sayer is a tax on produce and is levied at place of production. Thus Octroi is necessarily limited to towns, and its extension all over the Province is undesirable. A system of refunds and drawbacks on articles re-exported should be prescribed and duly enforced.

**Subject No. 6. Supari, Halat, and Garden Assessment.**

*Summary of discussion.*—The Halat (Sayer) on arecanut should be abolished. It is an abomination. Let the land assessment remain, heavy though it is. The trouble and worry from Government Officials necessarily arising under the Halat system are intolerable. The crop must be inspected by a Patel. It must be estimated by him. It must be harvested in his presence. It must be accounted for to him. Not a nut may be sold without the Manegar. The grower should consume only what is allowed for his consumption. What he eats of his own produce must thus be accounted for, and the Deputy Commissioner's permission must be obtained for eating more. Was ever such hardship heard of? The foreign grower may however import with freedom. It is the Sahukar's and the Suttigedar's interest